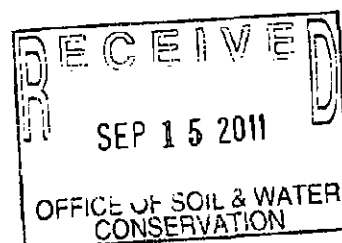


**LASALLE SOIL & WATER  
CONSERVATION DISTRICT  
Jena, Louisiana  
Financial Statements  
June 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 05 2011



**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA**


September 2, 2011

Office of Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Sir or Madam:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements of the LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2011. The statements include all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
\_\_\_\_\_  
LaSalle Soil & Water Conservation District

Enclosure

## Affidavit & Revenue Certification

### LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA

#### ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS

As Of And For The Year Ended June 30, 2011

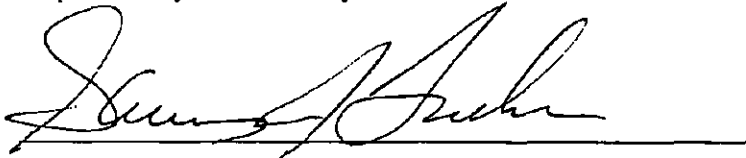
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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#### AFFIDAVIT

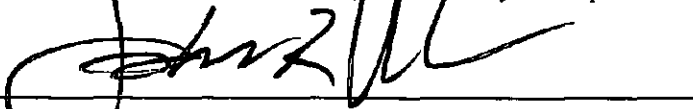
Personally came and appeared before the undersigned authority, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the LaSalle Soil & Water Conservation District as of June 30, 2011, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that LaSalle Soil & Water Conservation District received \$50,000 or less in revenues and other sources for the year ended June 30, 2011, and accordingly, is not required to have an audit for the previously mentioned year.

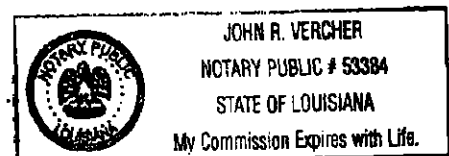


Signature

Sworn to and subscribed before me, this 2<sup>nd</sup> day of September, 2011.



NOTARY PUBLIC



---

Sammy Franklin  
PO Box 1638  
Jena, LA 71342  
(318) 992-2235

John R. Vercher C.P.A.  
*jrv@centurytel.net*

Jonathan M. Vercher M.S., C.P.A.  
*jonathanvercher@centurytel.net*

**JOHN R. VERCHER PC**  
***Certified Public Accountants***

**P.O. Box 1608**  
**Jena, Louisiana 71342**  
**Tel: (318) 992-6348**  
**Fax: (318) 992-4374**

**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Board of Directors  
LaSalle Soil & Water Conservation District  
P.O. Box 1638  
Jena, LA 71342

We have compiled the accompanying financial statements of LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*John R. Vercher PC*

Jena, Louisiana  
September 2, 2011

## **Basic Financial Statements**

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Net Assets**  
**June 30, 2011**

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 30,848
<b>TOTAL ASSETS</b>	<u>30,848</u>
<b>LIABILITIES</b>	
Accounts Payable	2,757
Accumulated Leave	1,405
<b>TOTAL LIABILITIES</b>	<u>4,162</u>
<b>NET ASSETS</b>	
Unrestricted	26,686
<b>TOTAL NET ASSETS</b>	<u>\$ 26,686</u>

See accountant's report.



**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Balance Sheet, Governmental Funds**  
**June 30, 2011**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 30,848
<b>TOTAL ASSETS</b>	<u>30,848</u>
<b>LIABILITIES</b>	
Accounts Payable	2,757
Accumulated Leave	<u>1,405</u>
<b>TOTAL LIABILITIES</b>	<u>4,162</u>
<b>FUND BALANCES</b>	
Undesignated, Unassigned	<u>26,686</u>
<b>TOTAL FUND BALANCES</b>	<u>26,686</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$ 30,848</u>

See accountant's report.



**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA  
Statement of Revenues, Expenditures & Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2011**

	<b>GENERAL FUND</b>
<b>REVENUES</b>	
Intergovernmental Revenue:	
State	\$ 24,276
Farm Bill	481
Seedling	710
Other Revenue	756
<b>TOTAL REVENUES</b>	<u>26,223</u>
<b>EXPENDITURES</b>	
Personnel Services	16,282
Travel	3,201
Operating Services	2,381
Supplies	2,336
Miscellaneous	2,151
<b>TOTAL EXPENDITURES</b>	<u>26,351</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(128)
<b>PRIOR PERIOD ADJUSTMENT</b>	2,444
<b>FUND BALANCE-BEGINNING</b>	<u>24,370</u>
<b>FUND BALANCE-ENDING</b>	\$ <u>26,686</u>

See accountant's report.